Listing of the Claims:

1-30. (Cancelled)

31. (Currently Amended) A heat transfer material comprising:

a non-transferable portion comprising a substrate layer and a release coating layer; and

a transferable portion overlying said non-transferable portion, said transferable portion comprising a peelable film layer overlying said release coating layer and an opaque crosslinked polymer layer overlying said peelable film layer, wherein said peelable film layer is melt-flowable at a transfer temperature.

- 32. (Previously Presented) The heat transfer material of claim 31, wherein the opaque crosslinked polymer layer includes a crosslinkable binder, a crosslinking agent and an opacifying pigment.
- 33. (Currently Amended) The heat transfer material of claim 32, wherein the crosslinking agent is selected from multifunctional isocyanates, epoxy resins, aziridines, oxazolines, and melamine-forxialdehyde melamine-formaldehyde resins.
- 34. (Previously Presented) The heat transfer material of claim 32, wherein the crosslinkable binder contains carboxyl groups and the crosslinking agent contains a multifunctional aziridine, a carbodiimide or an oxazoline functional polymer.
- 35. (Previously Presented) The heat transfer material of claim 32, wherein the opacifying pigment is a white pigment.
- 36. (Previously Presented) The heat transfer material of claim 31, wherein the transferable portion further comprises a crosslinked printable layer adjacent the opaque crosslinked polymer layer.

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- 37. (Previously Presented) The heat transfer material of claim 36, wherein the crosslinked printable layer includes a crosslinking agent that is selected from multifunctional isocyanates, epoxy resins, aziridines, oxazolines, and melamine-formaldehyde resins.
- 38. (Previously Presented) The heat transfer material of claim 36, wherein the crosslinked printable layer is capable of being printed by an ink jet printer.
- 39. (Previously Presented) The heat transfer material of claim 31, wherein the peelable film layer is selected from polyolefins; copolymers of olefins; vinyl acetate monomers; acrylic acid monomers; methacrylic acid monomers; acrylic esters; styrene; polyamides; polyesters; and polyurethanes.
- 40. (Previously Presented) The heat transfer material of claim 31, wherein the release coating layer is selected from silicone-containing polymers; acrylic polymers; polyvinylacetates; polystyrenes; polyvinyl alcohols; polyurethanes; polyvinylchlorides; ethylene-vinylacetate copolymers; acrylic copolymers; vinyl chloride-acrylics; and vinylacetate acrylics.
- 41. (Previously Presented) The heat transfer material of claim 40, wherein the release coating layer includes an additive selected from processing aids, release agents, pigments, deglossing agents, antifoam agents, rheology control agents, and mixtures thereof.
- 42. (Previously Presented) The heat transfer material of claim 31, wherein the substrate layer is selected from cellulosic nonwoven webs and polymeric films.
 - 43. (Currently Amended) A heat transfer material comprising:

a non-transferable portion comprising a substrate layer and a release coating layer; and

a transferable portion overlying said non-transferable portion, said transferable portion comprising a peelable film layer overlying said release coating layer, a crosslinked polymer layer having an opacifying material, and a crosslinked printable polymer layer, wherein said crosslinked polymer layer having an opacifying material, said crosslinked printable polymer layer, or combinations thereof, overlie said peelable film layer, wherein said peelable film layer is melt-flowable at a transfer temperature.

- 44. (Previously Presented) The heat transfer material of claim 43, wherein the peelable film layer is selected from polyolefins; copolymers of olefins; vinyl acetate monomers; acrylic acid monomers; methacrylic acid monomers; acrylic esters; styrene; polyamides; polyesters; and polyurethanes.
- 45. (Previously Presented) The heat transfer material of claim 43, wherein the release coating layer is selected from silicone-containing polymers; acrylic polymers; polyvinylacetates; polystyrenes; polyvinyl alcohols; polyurethanes; polyvinylchlorides; ethylene-vinylacetate copolymers; acrylic copolymers; vinyl chloride-acrylics; and vinylacetate acrylics.
- 46. (Previously Presented) The heat transfer material of claim 45, wherein the release coating layer includes an additive selected from processing aids, release agents, pigments, deglossing agents, antifoam agents, rheology control agents, and mixtures thereof.
- 47. (Previously Presented) The heat transfer material of claim 43, wherein the substrate layer is selected from cellulosic nonwoven webs and polymeric films.

- 48. (Previously Presented) The heat transfer material of claim 43, wherein the crosslinked polymer layer having an opacifying material includes a crosslinkable binder, a crosslinking agent and an opacifying pigment.
- 49. (Previously Presented) The heat transfer material of claim 48, wherein the crosslinking agent is a polyfunctional aziridine crosslinking agent.
- 50. (Previously Presented) The heat transfer material of claim 48, wherein the crosslinkable binder contains carboxyl groups and the crosslinking agent contains a multifunctional aziridine, a carbodiimide or an oxazoline functional polymer.
- 51. (Previously Presented) The heat transfer material of claim 48, wherein the opacifying pigment is a white pigment.
 - 52. (Currently Amended) A heat transfer material comprising:

a non-transferable portion comprising a substrate layer and a release coating layer; and

a transferable portion overlying said non-transferable portion, said transferable portion comprising a peelable film layer overlying said release coating layer and a crosslinked printable polymer layer overlying said peelable film layer, wherein said peelable film layer is melt-flowable at a transfer temperature.

- 53. (Previously Presented) The heat transfer material of claim 52, wherein the peelable film layer is selected from polyolefins; copolymers of olefins; vinyl acetate monomers; acrylic acid monomers; methacrylic acid monomers; acrylic esters; styrene; polyamides; polyesters; and polyurethanes.
- 54. (Previously Presented) The heat transfer material of claim 52, wherein the release coating layer is selected from silicone-containing polymers; acrylic polymers;

polyvinylacetates; polystyrenes; polyvinyl alcohols; polyurethanes; polyvinylchlorides; ethylene-vinylacetate copolymers; acrylic copolymers; vinyl chloride-acrylics; and vinylacetate acrylics.

- 55. (Previously Presented) The heat transfer material of claim 54, wherein the release coating layer includes an additive selected from processing aids, release agents, pigments, deglossing agents, antifoam agents, rheology control agents, and mixtures thereof.
- 56. (Previously Presented) The heat transfer material of claim 52, wherein the substrate layer is selected from cellulosic nonwoven webs and polymeric films.
- 57. (Previously Presented) The heat transfer material of claim 52, wherein the crosslinked printable polymer layer includes a crosslinking agent that is a polyfunctional aziridine crosslinking agent.
- 58. (Currently Amended) A method of forming an image-bearing coating on a surface, wherein the method comprises:

removing a non-transferable portion of a heat transfer material from a transferable portion of said heat transfer material, wherein the non-transferable portion of the heat transfer material comprises a substrate layer and a release coating layer, and wherein the transferable portion of the heat transfer material comprises a peelable film layer overlying said release coating layer and an opaque crosslinked polymer layer overlying said peelable film layer;

placing the peelable film layer on the surface with the opaque crosslinked polymer layer exposed; and

applying heat and pressure to the exposed opaque crosslinked polymer layer, thereby causing said peelable film layer to melt and flow.

59. (Currently Amended) A method of making a printable heat transfer material comprising:

applying a release coating layer onto a substrate layer to form a non-transferable portion of said heat transfer material;

applying a peelable film layer onto the release coating layer, wherein said peelable film layer is melt-flowable at a transfer temperature; and applying a crosslinked polymer layer over said peelable film coating.

- 60. (Previously Presented) The method of claim 59, wherein the crosslinked polymer layer is selected from the group consisting of an opaque crosslinked polymer layer, a crosslinked printable polymer layer, and combinations thereof.
- 61. (New) The heat transfer material of claim 31, wherein said peelable film layer has a melting/softening temperature of from about 150°F to about 300°F.
- 62. (New) The heat transfer material of claim 31, wherein said opaque crosslinked polymer layer does not become a fluid at the transfer temperature.
- 63. (New) The heat transfer material of claim 43, wherein said peelable film layer has a melting/softening temperature of from about 150°F to about 300°F.
- 64. (New) The heat transfer material of claim 43, wherein said crosslinked printable polymer layer does not become a fluid at the transfer temperature.
- 65. (New) The heat transfer material of claim 52, wherein said crosslinked printable polymer layer does not become a fluid at the transfer temperature.